

UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SAN FERNANDO VALLEY DIVISION

In re: Marcin Lambirth, LLP

§ Case No. 1:18-bk-11318-VK

Debtor(s)

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**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY ADMINISTERED
AND APPLICATION TO BE DISCHARGED (TDR)**

Amy L. Goldman, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

- 1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.
- 2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: <u>\$0.00</u> <i>(without deducting any secured claims)</i>	Assets Exempt: <u>\$0.00</u>
Total Distribution to Claimants: <u>\$52,843.57</u>	Claims Discharged Without Payment: <u>\$4,177,407.98</u>
Total Expenses of Administration: <u>\$38,028.06</u>	

- 3) Total gross receipts of \$90,871.63 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$0.00 (see **Exhibit 2**), yielded net receipts of \$90,871.63 from liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from Exhibit 3)	0.00	0.00	0.00	0.00
PRIORITY CLAIMS CHAPTER 7 ADMIN. FEES AND CHARGES (from Exhibit 4)	0.00	38,028.06	38,028.06	38,028.06
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from Exhibit 5)	0.00	0.00	0.00	0.00
PRIORITY UNSECURED CLAIMS (from Exhibit 6)	0.00	3,909.27	3,909.27	3,909.27
GENERAL UNSECURED CLAIMS (from Exhibit 7)	0.00	4,242,533.38	4,226,342.28	48,934.30
TOTAL DISBURSEMENTS	\$0.00	\$4,284,470.71	\$4,268,279.61	\$90,871.63

4) This case was originally filed under Chapter 7 on 05/22/2018.
The case was pending for 38 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 07/01/2021 By: /s/ Amy L. Goldman
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO
FINAL ACCOUNT**

EXHIBIT 1 - GROSS RECEIPTS

DESCRIPTION	UNIFORM TRAN. CODE ¹	\$ AMOUNT RECEIVED
NOTES RECEIVABLE	1149-000	90,871.63
TOTAL GROSS RECEIPTS		\$90,871.63

¹ The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

EXHIBIT 2 - FUNDS PAID TO DEBTOR & THIRD PARTIES

PAYEE	DESCRIPTION	UNIFORM TRANS. CODE	\$ AMOUNT PAID
	None		
TOTAL FUNDS PAID TO DEBTOR & THIRD PARTIES			

EXHIBIT 3 - SECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
			None			
TOTAL SECURED CLAIMS				N/A		

EXHIBIT 4 - CHAPTER 7 ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Amy L. Goldman, Chapter 7 Trustee	2100-000	N/A	7,793.58	7,793.58	7,793.58
Amy L. Goldman, Chapter 7 Trustee	2200-000	N/A	31.95	31.95	31.95
Dinsmore & Shohl LLP	3210-000	N/A	16,507.50	16,507.50	16,507.50
Dinsmore & Shohl LLP	3220-000	N/A	389.96	389.96	389.96
SLBiggs, A Division of SingerLewak	3410-000	N/A	11,425.00	11,425.00	11,425.00
SLBiggs, A Division of SingerLewak	3420-000	N/A	134.09	134.09	134.09
International Sureties, LTD	2300-000	N/A	93.12	93.12	93.12
FRANCHISE TAX BOARD, BANKRUPTCY SECTION MS A340	2820-000	N/A	1,652.86	1,652.86	1,652.86
TOTAL CHAPTER 7 ADMIN. FEES and CHARGES		N/A	\$38,028.06	\$38,028.06	\$38,028.06

EXHIBIT 5 - PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
		None			
TOTAL PRIOR CHAPTER ADMIN. FEES and CHARGES					

EXHIBIT 6 - PRIORITY UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
00002A	FRANCHISE TAX BOARD, BANKRUPTCY SECTION MS A340	5800-000	0.00	3,308.77	3,308.77	3,308.77
00003B	Employment Development Department, Bankruptcy Group MIC 92E	5800-000	0.00	600.50	600.50	600.50
NOTFILED	Internal Revenue Service	5800-000	N/A	0.00	0.00	0.00
TOTAL PRIORITY UNSECURED CLAIMS			\$0.00	\$3,909.27	\$3,909.27	\$3,909.27

EXHIBIT 7 - GENERAL UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
00001	R. Alexander Acosta, U.S. Secretary of Labor,	7100-000	0.00	0.00	0.00	0.00
00002	FRANCHISE TAX BOARD, BANKRUPTCY SECTION MS A340	7100-000	0.00	1,826.21	1,826.21	21.25
00003	Employment Development Department, Bankruptcy Group MIC 92E	7100-000	0.00	264.50	264.50	3.08
00004	Nancy Lee Parrott, Individually, c/o Lee B. Ackerman Esq	7100-000	N/A	1,000,000.00	1,000,000.00	11,638.69
00005	Juanita Cohodas, c/o Lee B. Ackerman	7100-000	0.00	1,000,000.00	1,000,000.00	11,638.69
00006	Nancy Lee Parrott, Individually, c/o Lee B. Ackerman Esq	7100-000	N/A	1,000,000.00	1,000,000.00	11,638.69
00007	Lisa Miller, c/o Henry Josefsberg	7100-000	N/A	1,148,233.00	1,148,233.00	13,363.92
00008	Debbie Vaughn, c/o Henry Josefsberg	7100-000	0.00	54,128.07	54,128.07	629.98
00009	Atkinson-Baker, Inc.	7200-000	N/A	5,699.50	5,699.50	0.00
00010	Kristy Jones	7200-000	N/A	1,827.00	1,827.00	0.00
00011	Timothy Lambirth	7200-000	N/A	14,364.00	14,364.00	0.00
00012	Kristy Jones	7200-000	N/A	1,827.00	0.00	0.00
00013	Timothy Lambirth	7200-000	N/A	14,364.10	0.00	0.00

NOTFILED Anderson, Chase	7100-000	N/A	0.00	0.00	0.00
NOTFILED Baillio, Austin	7100-000	N/A	0.00	0.00	0.00
NOTFILED Blue Cross Medical	7100-000	N/A	0.00	0.00	0.00
NOTFILED Bonilla, Vivian	7100-000	N/A	0.00	0.00	0.00
NOTFILED City of LA	7100-000	N/A	0.00	0.00	0.00
NOTFILED Comden, Leonard	7100-000	N/A	0.00	0.00	0.00
NOTFILED Figueroa, Alexis	7100-000	N/A	0.00	0.00	0.00
NOTFILED Greenwall, John	7100-000	N/A	0.00	0.00	0.00
NOTFILED Harkness, Tracy	7100-000	N/A	0.00	0.00	0.00
NOTFILED Herrera, Anna	7100-000	N/A	0.00	0.00	0.00
NOTFILED Janney and Janney	7100-000	N/A	0.00	0.00	0.00
NOTFILED Kravitz	7100-000	N/A	0.00	0.00	0.00
NOTFILED Labor commissioner - State of CA	7100-000	N/A	0.00	0.00	0.00
NOTFILED Lambirth, Tim	7100-000	N/A	0.00	0.00	0.00
NOTFILED Paychex	7100-000	N/A	0.00	0.00	0.00
NOTFILED Stern Kory	7100-000	N/A	0.00	0.00	0.00
NOTFILED Taton (Price), Jen	7100-000	N/A	0.00	0.00	0.00
NOTFILED Worker's Comp Insurance	7100-000	N/A	0.00	0.00	0.00
TOTAL GENERAL UNSECURED CLAIMS		\$0.00	\$4,242,533.38	\$4,226,342.28	\$48,934.30

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Case Number: 18-11318 VK
Case Name: Marcin Lambirth, LLP

Period Ending: 07/01/21

Trustee: Amy L. Goldman
Filed (f) or Converted (c): 05/22/18 (f)
§341(a) Meeting Date: 09/24/18
Claims Bar Date: 11/26/18

Ref #	1 Asset Description (Scheduled And Unscheduled (u) Property)	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Abandoned OA=§554(a) Abandon	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	OFFICE FURNITURE MISC. OFFICE FURNITURE LOCATED AT 5567 RESEDA BLVD., STE 320 TARZANA, CA 91356 NOTICE OF PROPOSED ABANDONMENT FILED 10/23/18 [DOCKET NO. 30]	0.00	0.00	OA	0.00	FA
2	OFFICE FIXTURES OFFICE FIXTURES LOCATED AT 5567 RESEDA BLVD., STE 320 TARZANA, CA 91356 NOTICE OF PROPOSED ABANDONMENT FILED 10/23/18 [DOCKET NO. 30]	0.00	0.00	OA	0.00	FA
3	OFFICE EQUIPMENT, INCLUDING ALL COMPUTER EQUIPMENT AND COMMUNICATION SYSTEMS EQUIPMENT AND SOFTWARE OFFICE EQUIPMENT LOCATED AT 5567 RESEDA BLVD., STE 320 TARZANA, CA 91356 NOTICE OF PROPOSED ABANDONMENT FILED 10/23/18 [DOCKET NO. 30]	0.00	0.00	OA	0.00	FA
4	NOTES RECEIVABLE DEBTOR HAS A CLAIM FOR ATTORNEY'S FEES IN A CASE ENTITLED URETA vs. COUNTY OF LOS ANGELES, IN WHICH DEBTOR WAS COUNSEL OF RECORD FOR THE PLAINTIFFS PRIOR TO BEING REPLACED BY OTHER COUNSEL SEE LETTER AND NOTICE OF LIEN ATTACHED TO THE PETITION DATED SEPTEMBER 11, 2018 DOCKET NO. 19 PAGE 10	Unknown	1.00		90,871.63	FA
5	DELETED ASSET - DUPLICATE	Unknown	0.00		0.00	FA
TOTALS (Excluding Unknown Values)		\$0.00	\$1.00		\$90,871.63	\$0.00

Major activities affecting case closing:
TFR FILED ---

**FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES**

GENERAL:

This Case Commenced on May 22, 2018 when Petitioning Creditors filed an involuntary petition against Debtor. Relief under chapter 7 of title 11 of the United States code was granted against the debtor on August 27, 2018. Soon thereafter, Amy L. Goldman was appointed the Chapter 7 Trustee. The first 341 (a) Meeting of Creditors took place on September 24, 2018. The Trustee concluded the meeting and filed a Notice of Asset report, which in turn provided bar dates for filing claims of December 31, 2018 and for governmental claims, November 19, 2018.

The only asset of the estate of this estate is the entitlement to some portion of the settlement proceeds from a litigation matter captioned Osvaldo Ureta, et al. v. County of Los Angeles, et al., Case No. BC501051. At the time of the filing of the involuntary petition, the Debtor no longer represented the plaintiff in the action and was not involved in any of the settlement discussions with the defendants. However, based on the Retainer Agreement between the Debtor and the Plaintiff, the Debtor would be entitled to receive some portion of the settlement funds for prior services.

PROFESSIONAL:

SLBiggs A division of SingerLewak as Accountants for the Trustee. Order entered on November 14, 2018. To be paid from the Debtor's estate with court approval at the conclusion of the case.

Dinsmore & Shohl LLP as General Counsel for the Trustee. Order entered on November 14, 2018. To be paid from the Debtor's estate with court approval at the conclusion of the case.

CLAIMS:

Bar date set for claims is December 31, 2018

Bar date set for governmental claims is November 19, 2018

Claim No. 1 - Has been withdrawn;

Claim Nos. 7&8- Were amended to correct the type of claim from Priority to Unsecured.

Claim Nos. 9, 10, 11, 12 & 13 - Are tardily filed. Will be paid pro-rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full.

TAXES:

Accountant prepared the final estate tax returns and were filed with the governmental agency.

ADMIN. STATUS:

Accountant has been employed to also assist in winding down of the employees retirement accounts.

Office furniture, fixtures and equipment have been formally abandoned.

After extensive settlement negotiations an agreement was reached between the Trustee and the State Case Parties with respect to the Fee Claim and the Attorney's Lien. It was agreed that the Bankruptcy Estate would be allowed a Fee Claim and Attorney's Lien, and claim in the aggregate amount of \$90,871.63. The Settlement Agreement was approved by the Court on September 20, 2019.

A Claims review was ongoing and after extensive communication, the U.S. Department of Labor (Claim no. 1) recently withdrew their claim. Claims no. 7 & 8 were recently amended to reflect the correct order of priority.

File closure is commencing.

INSURANCE:

NONE REQUIRED

Initial Projected Date of Final Report (TFR): December 31, 2020

Current Projected Date of Final Report (TFR): November 11, 2020 (Actual)

July 01, 2021

Date

/s/ Amy L. Goldman

Amy L. Goldman

Form 2
Cash Receipts and Disbursements Record

Exhibit 9

Page: 1

Case Number:	18-11318 VK	Trustee:	Amy L. Goldman
Case Name:	Marin Lambirth, LLP	Bank Name:	Texas Capital Bank
Taxpayer ID#:	**-***9634	Account:	*****4070 - Checking Account
Period Ending:	07/01/21	Blanket Bond:	\$5,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
09/25/19	Asset #4	LAW OFFICES OF DALE GALIPO CLIENT TRUST ACCOUNT	PER ORDER APPROVING SETTLEMENT AGREEMENT DAATED 9/20/19	1149-000	90,871.63		90,871.63
01/22/20	51001	International Sureties, LTD	LBR 2016-2(b)(1) Bond Premium Bond # 016030866	2300-000		93.12	90,778.51
06/08/20		Signature Bank	Transfer to account ending 1114	9999-000		90,778.51	0.00

ACCOUNT TOTALS	90,871.63	90,871.63	\$0.00
Less: Bank Transfers	0.00	90,778.51	
Subtotal	90,871.63	93.12	
Less: Payment to Debtors		0.00	
NET Receipts / Disbursements	\$90,871.63	\$93.12	

Form 2
Cash Receipts and Disbursements Record

Case Number:	18-11318 VK	Trustee:	Amy L. Goldman
Case Name:	Marin Lambirth, LLP	Bank Name:	Signature Bank
Taxpayer ID#:	**-***9634	Account:	*****1114 - Checking Account
Period Ending:	07/01/21	Blanket Bond:	\$5,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
06/08/20		Texas Capital Bank	Transfer from account ending 4070	9999-000	90,778.51		90,778.51
02/04/21	60001	Amy L. Goldman, Chapter 7 Trustee	Dividend of 100.00000000%. PER ORDER DATED FEBRUARY 2, 2021 TRUSTEE FEES	2100-000		7,793.58	82,984.93
02/04/21	60002	Amy L. Goldman, Chapter 7 Trustee	Dividend of 100.00000000%. PER ORDER DATED FEBRUARY 2, 2021 TRUSTEE EXPENSES	2200-000		31.95	82,952.98
02/04/21	60003	Dinsmore & Shohl LLP	Dividend of 100.00000000%. PER ORDER DATED FEBRUARY 2, 2021 ATTORNEY FOR TRUSTEE FEES	3210-000		16,507.50	66,445.48
02/04/21	60004	Dinsmore & Shohl LLP	Dividend of 100.00000000%. PER ORDER DATED FEBRUARY 2, 2021 ATTORNEY FOR TRUSTEE EXPENSES	3220-000		389.96	66,055.52
02/04/21	60005	SLBiggs, A Division of SingerLewak	Dividend of 100.00000000%. PER ORDER DATED FEBRUARY 2, 2021 ACCOUNTANT FOR TRUSTEE FEES	3410-000		11,425.00	54,630.52
02/04/21	60006	SLBiggs, A Division of SingerLewak	Dividend of 100.00000000%. PER ORDER DATED FEBRUARY 2, 2021 ACCOUNTANT FOR TRUSTEE EXPENSES	3420-000		134.09	54,496.43
02/04/21	60007	FRANCHISE TAX BOARD, BANKRUPTCY SECTION MS A340	Dividend of 100.00000000%, Claim No.00014. PER ORDER DATED FEBRUARY 2, 2021	2820-000		1,652.86	52,843.57
02/04/21	60008	FRANCHISE TAX BOARD, BANKRUPTCY SECTION MS A340	Dividend of 100.00000000%, Claim No.00002A. PER ORDER DATED FEBRUARY 2, 2021	5800-000		3,308.77	49,534.80

Form 2
Cash Receipts and Disbursements Record

Exhibit 9

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Case Number:	18-11318 VK	Trustee:	Amy L. Goldman
Case Name:	Marin Lambirth, LLP	Bank Name:	Signature Bank
Taxpayer ID#:	**-***9634	Account:	*****1114 - Checking Account
Period Ending:	07/01/21	Blanket Bond:	\$5,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
02/04/21	60009	Employment Development Department, Bankruptcy Group MIC 92E	Dividend of 100.000000000%, Claim No.00003B. PER ORDER DATED FEBRUARY 2, 2021	5800-000		600.50	48,934.30
02/04/21	60010	FRANCHISE TAX BOARD, BANKRUPTCY SECTION MS A340	Dividend of 1.163868741%, Claim No.00002. PER ORDER DATED FEBRUARY 2, 2021	7100-000		21.25	48,913.05
02/04/21	60011	Clerk of the Bankruptcy Court	Per Fed. R. Bankr. P. 3010(a) Small Claim Check to EDD	7100-000		3.08	48,909.97
02/04/21	60012	Nancy Lee Parrott Individually, c/o Lee B. Ackerman Esq	Dividend of 1.163868741%, Claim No.00004. PER ORDER DATED FEBRUARY 2, 2021	7100-000		11,638.69	37,271.28
02/04/21	60013	Juanita Cohodas, c/o Lee B. Ackerman	Dividend of 1.163868741%, Claim No.00005. PER ORDER DATED FEBRUARY 2, 2021	7100-000		11,638.69	25,632.59
02/04/21	60014	Nancy Lee Parrott Individually, c/o Lee B. Ackerman Esq	Dividend of 1.163868741%, Claim No.00006. PER ORDER DATED FEBRUARY 2, 2021	7100-000		11,638.69	13,993.90
02/04/21	60015	Lisa Miller, c/o Henry Josefsberg	Dividend of 1.163868741%, Claim No.00007. PER ORDER DATED FEBRUARY 2, 2021	7100-000		13,363.92	629.98

Form 2
Cash Receipts and Disbursements Record

Case Number: 18-11318 VK
Case Name: Marcin Lambirth, LLP
Taxpayer ID#: **-***9634
Period Ending: 07/01/21

Trustee: Amy L. Goldman
Bank Name: Signature Bank
Account: *****1114 - Checking Account
Blanket Bond: \$5,000,000.00 (per case limit)
Separate Bond: N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
02/04/21	60016	Debbie Vaughn, c/o Henry Josefsberg	Dividend of 1.163868741%, Claim No.00008. PER ORDER DATED FEBRUARY 2, 2021	7100-000		629.98	0.00

ACCOUNT TOTALS	90,778.51	90,778.51	\$0.00
Less: Bank Transfers	90,778.51	0.00	
Subtotal	0.00	90,778.51	
Less: Payment to Debtors		0.00	
NET Receipts / Disbursements	<u>\$0.00</u>	<u>\$90,778.51</u>	

TOTAL - ALL ACCOUNTS	Net Receipts	Net Disbursements	Account Balances
Checking # *****1114	0.00	90,778.51	0.00
Checking # *****4070	90,871.63	93.12	0.00
	<u>\$90,871.63</u>	<u>\$90,871.63</u>	<u>\$0.00</u>